IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.100 OF 2000

The Commissioner of Income-tax ..Applicant.

V/s.

Avichal Builders Pvt.Ltd. ..Respondent.

Mr.R.V.Desai, senior counsel with Pankaj Kapoor for applicant.

CORAM : S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.

DATED : 24TH JANUARY, 2005.

P.C. :-

1. Heard learned counsel for the applicant. Perused the order dated 9th August, 1999 passed by the Income Tax Appellate Tribunal, Bombay Bench 'A', Bombay. In the above matter, it appears that since the project was complete in the relevant assessment year 1986-87, the assessee had offered the income for taxation and hence it is only a finding of fact and no substantial question of law is involved. Hence appeal stands dismissed.

(S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)